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FAX NO : 571-273-8300

TO : Commissioner for Patents  
Mail Stop: Amendments

FROM : Oleg F. Kaplun, Esq. of Fay Kaplun & Marcin, LLP

DATE : January 12, 2007

SUBJECT : U.S. Patent Applm. Serial No. 10/690,388  
*for Method and System for Improving the Contrast  
of LCD's using Circular Polarization*  
Inventor(s): Gurevich et al.  
Our Ref.: 40129/00901

NUMBER OF PAGES INCLUDING COVER : 9

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**MESSAGE:**

Please see attached.

Thank you.

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Attorney Docket No. 40129/00901 (1549)

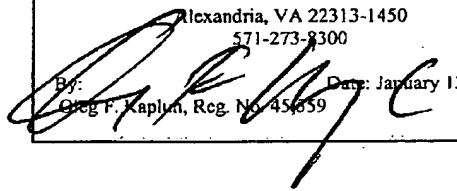
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Applicant : Gurevich et al.  
Serial No. : 10/690,388  
Filed : October 21, 2003  
For : Method and System for Improving the Contrast of LCDs using  
Circular Polarization  
Group Art Unit : 2871  
Examiner : Zhi Qiang Qi

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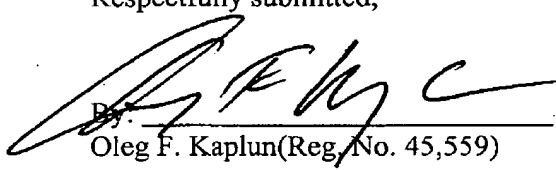
By:  Date: January 12, 2007  
Greg F. Kaplun, Reg. No. 45,559

**TRANSMITTAL**

In response to the Non-Final Office Action mailed October 12, 2006, please find a Response for filing in the above-identified application. No fees are believed to be required. However, the Commissioner is authorized to charge the **Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492** any additional required fees. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

Dated: January 12, 2007

  
By: \_\_\_\_\_  
Oleg F. Kaplun (Reg. No. 45,559)

Fay Kaplun & Marcin, LLP  
150 Broadway, Suite 702  
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(212) 619-0276 (facsimile)

Attorney Docket No. 40129/00901 (1549).

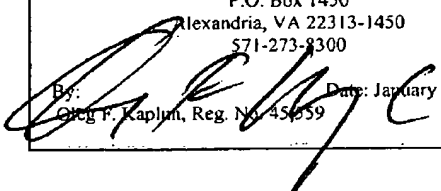
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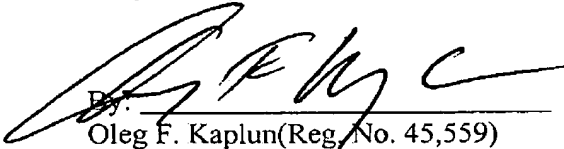
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**RESPONSE**

In response to the Non-Final Office Action mailed October 12, 2006, please consider the following remarks: